

CUSTOMS AND EXCISE DUTY ACT
(Cap. 50:01)

**CUSTOMS AND EXCISE DUTY (AMENDMENT OF SCHEDULE) (NO. 5)
NOTICE, 2008**
(Published on 18th April, 2008)

IN EXERCISE of the power conferred on the Minister of Finance and Development Planning by sections 54 and 55 of the Customs and Excise Duty Act, the schedules to the Act are proposed to be amended to the extent set out in the Schedule below.

Schedule No. 1 to the Act

By the deletion of code 01.06 to tariff heading 8201.30 to item 215.11:

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
215.11	8201.30	01.06		Hoes with a working edge of a width not exceeding 320 mm		China	59%

By the deletion of item 241.00:

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
241				TEXTILE AND TEXTILE ARTICLES			

By the deletion of code 01.05 to tariff heading 6302.2 and code 01.05 to tariff heading 6302.3 to item 241.14:

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
241.14	6302.2	01.05	54	Bed linen (excluding knitted or crocheted bed linen and that of cotton), printed (excluding that imported from Chenab Ltd.)		Pakistan	6,1%
241.14	6302.3	01.05	51	Bed linen (excluding knitted or crocheted bed linen), dyed (excluding that imported from Chenab Ltd.)		Pakistan	6,1%

By the deletion of the following subheadings:

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
85.01	8501.40.058		• • Motors of an output exceeding 37,5W, the following: Motors with a cylindrical frame less than 100 mm in diameter of which the length exceeds 2,35 times the outside diameter, motors fitted with valve actuators, commutator motors, synchronous motors and repulsion induction motors	u	free	free	free
85.01	8501.40.90	2	- - Other	u	20%	12,6%	free

By the substitution for subheading 8501.40 of the following:

HEADING	SUB- HEADING	C. D.	ARTICLE DESCRIPTION	STATIS- TICAL UNIT	RATE OF DUTY		
					GENERAL	EU	SADC
85.01	8501.40	7	- Other AC motors, single-phase	u	free	free	free

By the insertion before subheading 28.35 to rebate item 306.06 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.06	2815.11	01.06	62	Solid caustic soda, for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit	Full duty
306.06	2815.12	01.06	60	Liquid caustic soda for the manufacture of laundry and toilet soaps, in such quantities and at such times as the International Trade Administration commission may allow by specific permit	Full duty

By the insertion after tariff heading 7606.12 to rebate item 315.03 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
315.03	8309.90	01.06	65	Threaded bungs and threaded flanges for steel drums, packed in sets, whether or not presented with bung covers	Full duty

By the substitution for Note 2 (i) and (iv) to rebate item 317.04 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
317.04				<p>(i) during the first accounting period as defined in Note 3 (i) (a) submit a customs account for the first four months period to the Commissioner and bring any customs duty to account on a bill of entry for home consumption or SAD form within thirty days from the closing date of such account but not later than the penultimate official working of the month following the period of four months during which the date of closing of duty accounts occurs</p> <p>(iv) for the purposes of Note 2 (iii) pass a bill of entry for home consumption, Form SAD 500 (XIR) within thirty days from the closing date of each quarter but not later than the penultimate official working day of the month following the period of three months during which date for closing of duty accounts occur, acquitting all warehouse bills of entry representing full consignments which in terms of Note 27 (i) to this item have been unboxed during the quarter and bring value added tax to account on the total value for customs duty purposes of all such bills of entry relating to such full consignments unboxed during the quarter;</p>	

By the substitution for Notes 1 and 3 to rebate item 480.00 to Schedule No. 4 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
480.00				<p>1. Unless otherwise specified in these Notes goods imported under this item shall on importation and re-exportation be entered on form SAD 500 or on such other form as may be specified by the Commissioner.</p> <p>3. For the purposes of rebate item 480.20 welfare material landed from a ship for temporary use ashore by the crew for period not exceeding that ship's stay in port, shall not be subject to entry in form SAD 500 as specified in Note 1.</p>	

By the substitution for Note 7 to part 1 of Part 1 of Schedule No. 5 of the following:

7. No drawback of duty in excess of the 4 duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form such person or arrange for such copy to be submitted to the Commissioner by such person.

By the substitution for Note 2 (b) (ii) to refund item 522.00 of Schedule No. 5 of the following:

DRAW BACK ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
522.00				2 (b) (ii) 522.03 be lodged with the commissioner at whose office the applicable forms DA 63/SAD 500 were accepted.	

By the substitution for subheading 8408.90.65 of the following:

With effect from 1st January, 2007

HEADING	SUB-HEADING	C. D.	ARTICLE DESCRIPTION	STATISTICAL UNIT	RATE OF DUTY GENERAL EU SADC		
8408	8408.90.65	8	- - Stationery engines, four-stroke, normally aspirated, of a cylinder capacity of 300 cm ³ or more but less than 4 000 cm ³ (excluding those identifiable for use solely or principally with road rollers)	u	15%	9,45%	free

By the insertion after 306.13 in Schedule No. 3 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.14				INDUSTRY: BIODIESEL	

By the insertion of heading 12.01 to rebate item 306.14 in Schedule No. 3:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
306.14	12.01	01.04	46	Soya beans, in such quantities and at such times as the International Trade Administration Commission may allow by specific permit, for the extraction of Soya bean oil classifiable in tariff sub-heading 3824.90.03, with effect from 1st July, 2008 up to and including 30th June, 2011	Full duty

By the insertion after rebate item 460.25 of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
460.26	00.00	01.00	09	<p>“GAUTRAIN RAPID RAIL LINK” PROJECT</p> <p>Goods of any description for use in the construction of the infrastructure known as the “Gautrain Rapid Rail Link”, at such times and in such quantities as the International Trade Administration commission of South Africa may allow by specific permit</p>	Full duty

By the deletion of code 01.06 to tariff headings 7306.19, 7306.30 and 7306.90 to item 235.01:

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
235.01	7306.19	01.06	63	<p>Tubes and pipes of a kind used for oil or gas pipelines, of galvanised iron or non-alloy steel, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, commonly known as welded galvanised steel pipe (excluding that imported from Technocraft Industries (India) Limited, India)</p>		India	7,3%
235.01	7306.30	01.06	64	<p>Tubes, pipes and hollow profiles (excluding line pipe of a kind used for oil or gas pipelines and casing and tubing, of a kind used in drilling for oil or gas), welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, of galvanised iron or non-alloy steel, commonly known as welded galvanised steel pipe (excluding those imported from Technocraft Industries (India) Limited, India)</p>		India	7,3%

ITEM	TARIFF HEADING	CODE	C. D.	DESCRIPTION	REBATE ITEM	IMPORTED FROM OR ORIGINA- TING IN	RATE OF DUTY
235.01	7306.90	01.06	68	Tubes, pipes and hollow profiles, of galvanised iron or non-alloy steel, welded, with an internal circular cross-sectional dimension of 15 mm or more but not exceeding 150 mm, commonly known as welded galvanised steel pipe (excluding those imported from Technocraft Industries (India) Limited, India)		India	7,3%

By the substitution for the particulars appearing in the columns opposite the stated heading of the following:

REBATE ITEM	TARIFF HEADING	REBATE CODE	C. D.	DESCRIPTION	EXTENT OF REBATE
307.05	39.16	01.00	45	Polymer and copolymer thermoplastic materials, in the form of rods, sticks and profile shapes.	Full duty

MADE this 7th day of April, 2008.

B. GAOLATHE,
*Minister of Finance and Development
Planning.*